IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIFTH DAY OF JANUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.491 OF 2007

Between:

M/s.Real Bakers (P) Ltd.,
rep. by its Director
Mr.Sri Prakash Loya.

..... PETITIONER

AND

The Appellate Deputy Commissioner (CT),
Hyderabad Rural Division, Hyderabad,
And another.

....RESPONDENTS

THE HON'BLE SRI JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE SRI
JUSTICE D.APPA RAO

WRIT PETITION No.491 OF 2007

O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is a private Limited Company carrying on the business of manufacture and selling unbranded biscuits and is registered as dealer on the rolls of the second respondent under the A.P. General Sales Tax Act as well as Central Sales Tax Act. For the assessment year 2002-2003, the tax liability of the petitioner was assessed by the second respondent by order dated 23.02.2006. Aggrieved by the same, the petitioner filed an appeal before the first respondent. The said appeal was rejected by the first respondent on 13.07.2006 on the ground that the petitioner did not deposit the undisputed tax and 12.5% of the disputed tax as mandated under Section 19(1) of APGST Act. Hence, the writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader.

It appears from the assessment order, which is under appeal before the first respondent, that the total tax liability of the petitioner is Rs.16,167/- and the assessment order itself indicates that the tax already paid is Rs.7,770/-. In the circumstances, we are of the opinion that the rejection of the appeal on the ground the petitioner did not comply with the statutory requirement of pre-

deposit is wholly unjust and without any basis.

In view of the above, the writ petition has to be allowed at the admission state itself by directing the first respondent to consider the abovementioned appeal on merits and dispose of the same in accordance with law.

The writ petition is accordingly allowed. No order as to costs.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

5th JANUARY, 2007
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.491 OF 2007

5TH JANUARY, 2007